



Tax and License Division
20 E 6th Street, 3rd floor
Tempe, AZ 85281
(480) 350-2955

****PLEASE USE BLACK OR BLUE INK****

PRIVILEGE (SALES) TAX RETURN

Mail to: City of Tempe, Tax & License
PO Box 29618
Phoenix, AZ 85038-9618

TEMPE LICENSE NO.

PERIOD ENDING

/

M

M

Y

Y

FILING FREQUENCY

THIS RETURN IS DUE ON THE
20TH OF THE FOLLOWING MONTH.

☐ This is an amended return

Check here and sign at bottom if you
have no gross receipts to report

☐

☐ Check here to cancel your license or make any
change to your account, explain and sign the
bottom of the form.

EFFECTIVE DATE: _____

Complete Both Sides of Form			Column 1	Column 2	Column 3	Col. 4	Column 5
Line	Business Activity	Bus. Class Code	Gross Receipts / Use Taxable Purchases +	From Sch A on back Deductions -	Net Taxable =	Tax Rate X	Tax Amount =
1				NA			
2							
3							
4							
5	TOTAL FROM ADDITIONAL TAX RETURN PAGE(S)				Plus (+)		
6	ENTER EXCESS CITY TAX COLLECTED				Plus (+)		
7	ENTER CREDIT BALANCE TO BE APPLIED - from current month account statement				Minus (-)		
8	TOTAL (add lines 1 through 7)				Equals (=)		
9	PENALTY AND INTEREST - 5% late filing per month and 10% late payment. Variable interest rate charged monthly as described in City Code 16-540(a)				Plus (+)		
10	ENTER NET AMOUNT DUE (add lines 8 and 9)				Equals (=)		
11	ENTER AMOUNT PAID (Payable to City of Tempe) Write your license number on your check						

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer's Signature	Today's Date	Paid Preparer's Signature
Printed Name	Phone Number	Printed Paid Preparer's Name

A SIGNATURE IS REQUIRED TO MAKE THIS TAX RETURN VALID
Please send this original tax return with remittance in the envelope provided to the address shown above
or pay in person at 20 E 6th St., 3rd floor. Overnight deliveries should also be sent to this address.

THIS FORM MUST BE RETURNED TO THE CITY EVEN IF THERE IS NO TAX DUE
SEND THIS ORIGINAL ONLY
KEEP A COPY FOR YOUR RECORDS.

City of Tempe Privilege (Sales) Tax Return

License #

Period Ending

M

M

/

Y

Y

Details of Deductions: Enter the deductions included in the gross receipts used in computing your City Privilege (Sales) Tax

The line number at the top of each column correspond with the line numbers on the front page (no line 1 is listed).

DEDUCTION DESCRIPTION	Ded Code	LINE 2 Business Class Code	LINE 3 Business Class Code	LINE 4 Business Class Code
Total tax collected or factored (State, County, City)	F			
Bad Debts on which tax was paid	H			
Refund and Returns on which tax was paid	R			
Sales for Resale or Lease or Leases for Re-lease	B			
Retail Service Labor	A			
Discounts Allowed	D			
Freight Out/Delivery Charges if invoiced separately	N			
Sales & Leases to Qualifying Health Organizations	Q			
Sales to U.S. Govt 50% if by retailer	E			
Trade-In Allowance	T			
Out of State Sales & Leases	O			
Food Stamps / WIC	W			
Sales of Motor Vehicle Gasoline and Use Fuel	G			
Sales & Leases of Income Producing Capital Equipment	M			
Medical Devices, Prosthetics & Prescription Drugs	I			
Lottery Ticket Sales	L			
35% Construction Contracting	C			
Subcontracting for Prime Contractor or Speculative Builder	S			
Out of City Construction Contracting	V			
Other Deduction - Explain	J			
TOTAL DEDUCTIONS (copy to front, Column 2)				

A detailed record must be kept of all deductions and exemptions. Failure to maintain proper documentation and records required by city code may result in the disallowance of these deductions and exemptions.

DUE DATE: The due date for the city privilege tax is the 20th of the month following the reporting period but will be considered timely if received by the last business day of the month. A business day is considered any day except Saturday, Sunday or a city holiday.

POSTMARKS ARE NOT EVIDENCE OF TIMELY FILING

- CHECK YOUR RETURN: Check the amounts recorded by type of income for each line item as follows:
- Itemized Deductions equal the Total Deductions recorded.
 - Net Taxable equals Gross Receipts less Deductions
 - Tax Amount is equal to the amount obtained by applying the preprinted tax rate to the Net Taxable.
 - All math calculations are correct

FOR ASSISTANCE: PHONE: (480) 350-2955 FAX: (480) 350-8659 EMAIL: salestax@tempe.gov Website: www.tempe.gov/salestax



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M M / Y Y
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20TH OF THE FOLLOWING MONTH.

Address

Check here to cancel your license or make any
change to your account, explain and sign the
bottom of the form.

1

3 This is an amended return

Check here and sign at bottom if you
have no gross receipts to report

2

EFFECTIVE DATE: _____

Complete Both Sides of Form			Column 1	Column 2	Column 3	Col. 4	Column 5
Line	Business Activity	Bus. Class Code	Gross Receipts / Use Taxable Purchases +	From Sch A on back Deductions -	Net Taxable =	Tax Rate X	Tax Amount =
1	4			NA			
2			6	7	8		9
3	5						
4							
5	TOTAL FROM ADDITIONAL TAX RETURN PAGE(S)				Plus (+)		10
6	ENTER EXCESS CITY TAX COLLECTED				Plus (+)		11
7	ENTER CREDIT BALANCE TO BE APPLIED - from current month account statement				Minus (-)		12
8	TOTAL (add lines 1 through 7)				Equals (=)		
9	PENALTY AND INTEREST - 5% late filing per month and 10% late payment, Variable interest rate charged monthly as described in City Code 16-540(a)				Plus (+)		13
10	ENTER NET AMOUNT DUE (add lines 8 and 9)				Equals (=)		
11	ENTER AMOUNT PAID (Payable to City of Tempe) Write your license number on your check						

Under penalty of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Taxpayer's Signature	Today's Date	Paid Preparer's Signature
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New Tax Return Instructions

PLEASE PRINT USING UPPERCASE
LETTERS IN BLACK INK

*Fields marked with this yellow box come
pre-filled for your convenience.*

- 1 Complete this section only if you are no longer doing business in the city or if you have a change to your mailing address.
- 2 Check this box if your gross income for the period is zero. This form must be signed and returned even if you do not have revenue to report.
- 3 If you are amending a prior tax return, check the box, complete the appropriate boxes and sign the form.
- 4 Only complete Line 1 if you have Use Tax to remit.
- 5 Each taxpayer's registered business activities will automatically pre-populate Lines 2 through 4.
- 6 Enter the gross income for each business activity. If you file quarterly or annually, combine the gross income for 3 (quarterly) or 12 (annually) months and enter the sum for each business activity. Do not list the income for each month separately.
- 7 Numbers for this column will come from the bottom row on the back of the return for each business activity. Deductions in Column 2 that are not itemized on the back will be disallowed. You may not claim deductions not allowed for that business activity. If you do, the deductions will not be accepted and you will receive a bill for the tax due on those deductions.
- 8 Enter gross receipts minus deductions.
- 9 Enter the product of column 3 multiplied by the tax rate in column 4.
- 10 If multiple pages are needed to complete your filing, add the tax due from those pages and enter here.
- 11 Enter any excess tax collected.
- 12 Enter the credit from a current account statement.
- 13 If the return or payment is received after the last business day of the month due, penalty and interest charges are assessed. Penalty and interest information can found at www.tempe.gov/salestax.

**PLEASE KEEP THESE INSTRUCTIONS
FOR FUTURE USE**

New Tax Return Instructions

PLEASE PRINT USING UPPERCASE
LETTERS IN BLACK INK

This table lists the deductions allowed for each business activity. Deductions taken incorrectly will not be accepted and you will receive a bill for the tax due on those deductions.

Business Class	Business Activity	Allowable Deduction Code (Definitions listed on the form)
01	Transportation	D,F,H,J,R
02	Mining	D,F,H,J,R
03	Timbering	D,F,H,J,R
04	Utilities	B,D,F,G,H,J,Q,R
05	Communications	B,D,F,H,J,Q,R
07	Manufactured Housing	D,F,H,J,R
08	Advertising	B,D,F,H,J,R
09	Publishing	B,D,F,H,J,Q,R
10	Job Printing	B,D,F,H,J,O,Q,R
11	Restaurants	B,D,F,H,J,N,Q,R
12	Amusements	D,F,H,J,R
13	Rental of Real Property	B,D,F,H,J,M,N,Q,R
14	Hotel/Motel	D,F,H,J,R
15	Construction Contracting	C,F,H,J,S,V
16	Rental of Personal Property	B,D,F,H,J,M,N,Q,R
17	Retail Sales	A,B,D,E,F,G,H,I,J,L,M,N,O,Q,R,T,W
18	Food for Home Consumption	B,D,E,F,H,J,N,O,Q,R,W
20	Use Tax Purchases	None Allowed
25	Transient Lodging	F,J

① These columns correspond to Lines 2 through 4 on the front of the return.

② For any deduction shown in code "J - Other Deduction" you must include a description in the box. If you do not, the deduction may be disallowed.

③ Add column and enter the total amount you are claiming here and on Page 1, Column 2.

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License #

Period Ending

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Bad Debts on which tax was paid	H			
Refund and Returns on which tax was paid	R			
Sales for Resale or Lease or Leases for Re-lease	B			
Retail Service Labor	A			
Discounts Allowed	D			
Freight Out/Delivery Charges If Invoiced separately	N			
Sales & Leases to Qualifying Health Organizations	Q			
Sales to U.S. Govt 50% if by retailer	E			
Trade-In Allowance	T			
Out of State Sales & Leases	O			
Food Stamps / WIC	W			
Sales of Motor Vehicle Gasoline and Use Fuel	G			
Sales & Leases of Income Producing Capital Equipment	M			
Medical Devices, Prosthetics & Prescription Drugs	I			
Lottery Ticket Sales	L			
35% Construction Contracting	C			
Subcontracting for Prime Contractor or Speculative Builder	S			
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